

		FOR OHF USE					

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2003
STATE OF ILLINOIS
DEPARTMENT OF PUBLIC AID
FINANCIAL AND STATISTICAL REPORT FOR
LONG-TERM CARE FACILITIES
(FISCAL YEAR 2003)

IMPORTANT NOTICE
 THIS AGENCY IS REQUESTING DISCLOSURE OF INFORMATION
 THAT IS NECESSARY TO ACCOMPLISH THE STATUTORY
 PURPOSE AS OUTLINED IN 210 ILCS 45/3-208. DISCLOSURE
 OF THIS INFORMATION IS MANDATORY. FAILURE TO PROVIDE
 ANY INFORMATION ON OR BEFORE THE DUE DATE WILL
 RESULT IN CESSATION OF PROGRAM PAYMENTS. THIS FORM
 HAS BEEN APPROVED BY THE FORMS MANAGEMENT CENTER.

I. IDPH Facility ID Number: <u>0012229</u>		II. CERTIFICATION BY AUTHORIZED FACILITY OFFICER	
Facility Name: <u>Bethesda Home & Retirement Ctr</u>		I have examined the contents of the accompanying report to the State of Illinois, for the period from <u>01/01/03</u> to <u>12/31/03</u> and certify to the best of my knowledge and belief that the said contents are true, accurate and complete statements in accordance with applicable instructions. Declaration of preparer (other than provider) is based on all information of which preparer has any knowledge.	
Address: <u>2833 N. Nordica</u> <u>Chicago</u> <u>60634</u> Number City Zip Code		Intentional misrepresentation or falsification of any information in this cost report may be punishable by fine and/or imprisonment.	
County: <u>Cook</u>		Officer or Administrator of Provider (Signed) _____ (Date) _____ (Type or Print Name) _____ (Title) _____	
Telephone Number: <u>(773) 622-6144</u> Fax # <u>(773) 622-6184</u>		Paid Preparer (Signed) _____ (Date) _____ (Print Name and Title) <u>Jeffrey K. Singer, C.P.A.</u> (Firm Name & Address) <u>Frost, Ruttenberg & Rothblatt, P.C.</u> <u>111 Pfingsten Road, Suite 300 Deerfield, IL 60015</u> (Telephone) <u>(847) 236-1111</u> Fax # <u>(847) 236-1155</u>	
IDPA ID Number: <u>362167819001</u>		MAIL TO: OFFICE OF HEALTH FINANCE ILLINOIS DEPARTMENT OF PUBLIC AID 201 S. Grand Avenue East Springfield, IL 62763-0001 Phone # (217) 782-1630	
Date of Initial License for Current Owners: <u>06/06/59</u>			
Type of Ownership:			
<input checked="" type="checkbox"/> VOLUNTARY, NON-PROFIT			
<input checked="" type="checkbox"/> Charitable Corp.			
<input type="checkbox"/> Trust			
IRS Exemption Code <u>501(C)(3)</u>			
<input type="checkbox"/> PROPRIETARY			
<input type="checkbox"/> Individual			
<input type="checkbox"/> Partnership			
<input type="checkbox"/> Corporation			
<input type="checkbox"/> "Sub-S" Corp.			
<input type="checkbox"/> Limited Liability Co.			
<input type="checkbox"/> Trust			
<input type="checkbox"/> Other _____			
GOVERNMENTAL			
<input type="checkbox"/> State			
<input type="checkbox"/> County			
<input type="checkbox"/> Other _____			
In the event there are further questions about this report, please contact: Name: <u>Steve Lavenda</u> Telephone Number: <u>(847) 236 - 1111</u>			

SEE ACCOUNTANTS' COMPILATION REPORT

STATE OF ILLINOIS

Page 2

Facility Name & ID Number Bethesda Home & Retirement Ctr# 0012229 Report Period Beginning: 01/01/03 Ending: 12/31/03

III. STATISTICAL DATA

A. Licensure/certification level(s) of care; enter number of beds/bed days,
(must agree with license). Date of change in licensed beds n/a

	1	2	3	4	
	Beds at Beginning of Report Period	Licensure Level of Care	Beds at End of Report Period	Licensed Bed Days During Report Period	
1	<u>46</u>	Skilled (SNF)	<u>46</u>	<u>16,790</u>	1
2		Skilled Pediatric (SNF/PED)			2
3	<u>86</u>	Intermediate (ICF)	<u>86</u>	<u>31,390</u>	3
4		Intermediate/DD			4
5	<u>24</u>	Sheltered Care (SC)	<u>24</u>	<u>8,760</u>	5
6		ICF/DD 16 or Less			6
7	<u>156</u>	TOTALS	<u>156</u>	<u>56,940</u>	7

B. Census-For the entire report period.

	1	2	3	4	5	
	Level of Care	Patient Days by Level of Care and Primary Source of Payment				
		Public Aid Recipient	Private Pay	Other	Total	
8	SNF	<u>735</u>	<u>1,873</u>	<u>5,346</u>	<u>7,954</u>	8
9	SNF/PED					9
10	ICF	<u>7,214</u>	<u>24,049</u>		<u>31,263</u>	10
11	ICF/DD					11
12	SC		<u>9,090</u>		<u>9,090</u>	12
13	DD 16 OR LESS					13
14	TOTALS	<u>7,949</u>	<u>35,012</u>	<u>5,346</u>	<u>48,307</u>	14

C. Percent Occupancy. (Column 5, line 14 divided by total licensed
bed days on line 7, column 4.) 84.84%

D. How many bed-hold days during this year were paid by Public Aid?

None (Do not include bed-hold days in Section B.)E. List all services provided by your facility for non-patients.
(E.g., day care, "meals on wheels", outpatient therapy)N/A

F. Does the facility maintain a daily midnight census?

YesG. Do pages 3 & 4 include expenses for services or
investments not directly related to patient care?YES ☐ NO ☒

H. Does the BALANCE SHEET (page 17) reflect any non-care assets?

YES ☒ NO ☐

I. On what date did you start providing long term care at this location?

Date started 1925

J. Was the facility purchased or leased after January 1, 1978?

YES ☐ Date _____ NO ☒

K. Was the facility certified for Medicare during the reporting year?

YES ☒ NO ☐ If YES, enter number
of beds certified 26 and days of care provided 5,346Medicare Intermediary AdminaStar Federal

IV. ACCOUNTING BASIS

ACCRUAL ☒ MODIFIED CASH* ☐ CASH* ☐Is your fiscal year identical to your tax year? YES ☒ NO ☐Tax Year: 12/31/03 Fiscal Year: 12/31/03

* All facilities other than governmental must report on the accrual basis.

SEE ACCOUNTANTS' COMPILATION REPORT

STATE OF ILLINOIS

Page 3

Facility Name & ID Number Bethesda Home & Retirement Ctr # 0012229 Report Period Beginning: 01/01/03 Ending: 12/31/03

V. COST CENTER EXPENSES (throughout the report, please round to the nearest dollar)

	Operating Expenses	Costs Per General Ledger				Reclass- ification 5	Reclassified Total 6	Adjust- ments 7	Adjusted Total 8	FOR OHF USE ONLY		
		Salary/Wage 1	Supplies 2	Other 3	Total 4					9	10	
	A. General Services											
1	Dietary	386,794	52,080	136,880	575,754		575,754		575,754			1
2	Food Purchase		270,819		270,819	(9,855)	260,964	(8,640)	252,324			2
3	Housekeeping	264,283	34,909		299,192		299,192		299,192			3
4	Laundry	44,985	12,519		57,504		57,504		57,504			4
5	Heat and Other Utilities			173,661	173,661		173,661		173,661			5
6	Maintenance	136,667		125,881	262,548		262,548	(31,433)	231,115			6
7	Other (specify):*											7
8	TOTAL General Services	832,729	370,327	436,422	1,639,478	(9,855)	1,629,623	(40,073)	1,589,550			8
	B. Health Care and Programs											
9	Medical Director			12,000	12,000		12,000		12,000			9
10	Nursing and Medical Records	2,421,435	238,388	85,065	2,744,888		2,744,888	(155)	2,744,733			10
10a	Therapy			7,925	7,925		7,925		7,925			10a
11	Activities	133,935	18,855	6,396	159,186		159,186		159,186			11
12	Social Services	59,560	421	14,090	74,071		74,071		74,071			12
13	Nurse Aide Training											13
14	Program Transportation											14
15	Other (specify):*											15
16	TOTAL Health Care and Programs	2,614,930	257,664	125,476	2,998,070		2,998,070	(155)	2,997,915			16
	C. General Administration											
17	Administrative	122,147			122,147		122,147		122,147			17
18	Directors Fees											18
19	Professional Services			171,496	171,496		171,496	(61,956)	109,540			19
20	Dues, Fees, Subscriptions & Promotions			76,341	76,341		76,341	(41,239)	35,102			20
21	Clerical & General Office Expenses	227,273	18,264	186,404	431,941		431,941	(152,408)	279,533			21
22	Employee Benefits & Payroll Taxes			954,020	954,020	9,855	963,875		963,875			22
23	Inservice Training & Education											23
24	Travel and Seminar			8,417	8,417		8,417	(595)	7,822			24
25	Other Admin. Staff Transportation			2,657	2,657		2,657	(675)	1,982			25
26	Insurance-Prop.Liab.Malpractice			208,563	208,563		208,563	(17,434)	191,129			26
27	Other (specify):*											27
28	TOTAL General Administration	349,420	18,264	1,607,898	1,975,582	9,855	1,985,437	(274,307)	1,711,130			28
29	TOTAL Operating Expense (sum of lines 8, 16 & 28)	3,797,079	646,255	2,169,796	6,613,130		6,613,130	(314,535)	6,298,595			29

*Attach a schedule if more than one type of cost is included on this line, or if the total exceeds \$1000.

SEE ACCOUNTANTS' COMPILATION REPORT

NOTE: Include a separate schedule detailing the reclassifications made in column 5. Be sure to include a detailed explanation of each reclassification.

STATE OF ILLINOIS

Page 4

Facility Name & ID Number Bethesda Home & Retirement Ctr #0012229 Report Period Beginning: 01/01/03 Ending: 12/31/03

V. COST CENTER EXPENSES (continued)

	Capital Expense	Cost Per General Ledger				Reclass- ification 5	Reclassified Total 6	Adjust- ments 7	Adjusted Total 8	FOR OHF USE ONLY		
		Salary/Wage 1	Supplies 2	Other 3	Total 4					9	10	
	D. Ownership											
30	Depreciation			476,994	476,994		476,994	(30,050)	446,944			30
31	Amortization of Pre-Op. & Org.											31
32	Interest			217,467	217,467		217,467	(217,467)				32
33	Real Estate Taxes											33
34	Rent-Facility & Grounds											34
35	Rent-Equipment & Vehicles			14,496	14,496		14,496	(10,916)	3,580			35
36	Other (specify):*			20,925	20,925		20,925	(20,925)				36
37	TOTAL Ownership			729,882	729,882		729,882	(279,358)	450,524			37
	Ancillary Expense											
	E. Special Cost Centers											
38	Medically Necessary Transportation											38
39	Ancillary Service Centers		632,454	384,858	1,017,312		1,017,312		1,017,312			39
40	Barber and Beauty Shops			15,784	15,784		15,784	(15,784)				40
41	Coffee and Gift Shops		356	186	542		542	(542)				41
42	Provider Participation Fee			72,270	72,270		72,270		72,270			42
43	Other (specify):*	85,287		22,588	107,875		107,875	(107,875)				43
44	TOTAL Special Cost Centers	85,287	632,810	495,686	1,213,783		1,213,783	(124,201)	1,089,582			44
45	GRAND TOTAL COST (sum of lines 29, 37 & 44)	3,882,366	1,279,065	3,395,364	8,556,795		8,556,795	(718,094)	7,838,701			45

*Attach a schedule if more than one type of cost is included on this line, or if the total exceeds \$1000.

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Bethesda Home & Retirement Ctr

0012229

Report Period Beginning: 01/01/03

Ending: 12/31/03

VI. ADJUSTMENT DETAIL

A. The expenses indicated below are non-allowable and should be adjusted out of Schedule V, pages 3 or 4 via column 7.

In column 2 below, reference the line on which the particular cost was included. (See instructions.)

	NON-ALLOWABLE EXPENSES	1 Amount	2 Refer- ence	3 OHF USE ONLY	
1	Day Care	\$		\$	1
2	Other Care for Outpatients				2
3	Governmental Sponsored Special Programs				3
4	Non-Patient Meals	(8,640)	2		4
5	Telephone, TV & Radio in Resident Rooms				5
6	Rented Facility Space				6
7	Sale of Supplies to Non-Patients				7
8	Laundry for Non-Patients				8
9	Non-Straightline Depreciation	11,409	30		9
10	Interest and Other Investment Income	(217,467)	32		10
11	Discounts, Allowances, Rebates & Refunds				11
12	Non-Working Officer's or Owner's Salary				12
13	Sales Tax		02		13
14	Non-Care Related Interest				14
15	Non-Care Related Owner's Transactions				15
16	Personal Expenses (Including Transportation)				16
17	Non-Care Related Fees				17
18	Fines and Penalties	(500)	20		18
19	Entertainment	(169)	25		19
20	Contributions				20
21	Owner or Key-Man Insurance	(17,434)	26		21
22	Special Legal Fees & Legal Retainers				22
23	Malpractice Insurance for Individuals				23
24	Bad Debt	(145,565)	21		24
25	Fund Raising, Advertising and Promotional	(31,727)	20		25
26	Income Taxes and Illinois Personal Property Replacement Tax				26
27	Nurse Aide Training for Non-Employees				27
28	Yellow Page Advertising	(5,536)	20		28
29	Other-Attach Schedule	(302,465)			29
30	SUBTOTAL (A): (Sum of lines 1-29)	\$ (718,094)		\$	30

OHF USE ONLY						
48		49	50	51	52	

B. If there are expenses experienced by the facility which do not appear in the general ledger, they should be entered below.(See instructions.)

		1 Amount	2 Reference	
31	Non-Paid Workers-Attach Schedule*	\$		31
32	Donated Goods-Attach Schedule*			32
	Amortization of Organization &			
33	Pre-Operating Expense			33
	Adjustments for Related Organization			
34	Costs (Schedule VII)			34
35	Other- Attach Schedule			35
36	SUBTOTAL (B): (sum of lines 31-35)	\$		36
	(sum of SUBTOTALS			
37	TOTAL ADJUSTMENTS (A) and (B))	\$ (718,094)		37

*These costs are only allowable if they are necessary to meet minimum licensing standards. Attach a schedule detailing the items included on these lines.

C. Are the following expenses included in Sections A to D of pages 3 and 4? If so, they should be reclassified into Section E. Please reference the line on which they appear before reclassification. (See instructions.)

		1 Yes	2 No	3 Amount	4 Reference	
38	Medically Necessary Transport.			\$		38
39						39
40	Gift and Coffee Shops					40
41	Barber and Beauty Shops					41
42	Laboratory and Radiology					42
43	Prescription Drugs					43
44	Exceptional Care Program					44
45	Other-Attach Schedule					45
46	Other-Attach Schedule					46
47	TOTAL (C): (sum of lines 38-46)			\$		47

SEE ACCOUNTANTS' COMPILATION REPORT

Report Period Beginning: 01/01/83		
Ending: 12/31/83		
Sch. V Line		
NON-ALLOWABLE EXPENSES		
	Amount	Reference
1 Public Relations	\$ (927)	20 1
2 Marketing Consultant	6,036	19 2
3 Apartment Marketing Expense	(1,770)	20 3
4 Fund Raising	(949)	20 4
5 Bank Charges	(2,867)	21 5
6 Amortization of Bond Issue Fees	(20,925)	26 6
7 Endowment Fund Expenses	(55,309)	19 7
8 Non-Care Real Estate Lns	(5,919)	43 8
9 Out-of-State Travel	(216)	22 9
10 Misc. Income	(3,956)	21 10
11 Marketing Salaries	(85,287)	43 11
12 Non-Care Depreciation	(41,639)	26 12
13 Rental Real Estate Expenses	(12,609)	43 13
14 Prior Year Legal	(611)	19 14
15 Gift Shop Revenue	(542)	44 15
16 Barber & Beauty Revenue	(15,784)	40 16
17 Capitalized R&M	(31,433)	6 17
18 Jury Duty Income	(155)	10 18
19 Marketing - Travel	(198)	22 19
20 Marketing - Seminar	(958)	23 20
21 AT&T Wireless - Rental Income	(10,916)	35 21
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100		100
101 Total	(302,465)	101

STATE OF ILLINOIS

Summary A

Facility Name & ID Number Bethesda Home & Retirement Ctr

0012229

Report Period Beginning:

01/01/03

Ending:

12/31/03

SUMMARY OF PAGES 5, 5A, 6, 6A, 6B, 6C, 6D, 6E, 6F, 6G, 6H AND 6I

	Operating Expenses	PAGES 5 & 5A	PAGE 6	PAGE 6A	PAGE 6B	PAGE 6C	PAGE 6D	PAGE 6E	PAGE 6F	PAGE 6G	PAGE 6H	PAGE 6I	SUMMARY TOTALS (to Sch V, col.7)	
	A. General Services													
1	Dietary													1
2	Food Purchase	(8,640)											(8,640)	2
3	Housekeeping													3
4	Laundry													4
5	Heat and Other Utilities													5
6	Maintenance	(31,433)											(31,433)	6
7	Other (specify):*													7
8	TOTAL General Services	(40,073)											(40,073)	8
	B. Health Care and Programs													
9	Medical Director													9
10	Nursing and Medical Records	(155)											(155)	10
10a	Therapy													10a
11	Activities													11
12	Social Services													12
13	Nurse Aide Training													13
14	Program Transportation													14
15	Other (specify):*													15
16	TOTAL Health Care and Programs	(155)											(155)	16
	C. General Administration													
17	Administrative													17
18	Directors Fees													18
19	Professional Services	(61,956)											(61,956)	19
20	Fees, Subscriptions & Promotions	(41,239)											(41,239)	20
21	Clerical & General Office Expenses	(152,408)											(152,408)	21
22	Employee Benefits & Payroll Taxes													22
23	Inservice Training & Education													23
24	Travel and Seminar	(595)											(595)	24
25	Other Admin. Staff Transportation	(675)											(675)	25
26	Insurance-Prop.Liab.Malpractice	(17,434)											(17,434)	26
27	Other (specify):*													27
28	TOTAL General Administration	(274,307)											(274,307)	28
29	TOTAL Operating Expense (sum of lines 8,16 & 28)	(314,535)											(314,535)	29

STATE OF ILLINOIS

Summary B

Facility Name & ID Number Bethesda Home & Retirement Ctr # 0012229 Report Period Beginning: 01/01/03 Ending: 12/31/03

SUMMARY OF PAGES 5, 5A, 6, 6A, 6B, 6C, 6D, 6E, 6F, 6G, 6H AND 6I

	Capital Expense	PAGES 5 & 5A	PAGE 6	PAGE 6A	PAGE 6B	PAGE 6C	PAGE 6D	PAGE 6E	PAGE 6F	PAGE 6G	PAGE 6H	PAGE 6I	SUMMARY TOTALS (to Sch V, col.7)	
	D. Ownership													
30	Depreciation	(30,050)											(30,050)	30
31	Amortization of Pre-Op. & Org.													31
32	Interest	(217,467)											(217,467)	32
33	Real Estate Taxes													33
34	Rent-Facility & Grounds													34
35	Rent-Equipment & Vehicles	(10,916)											(10,916)	35
36	Other (specify):*	(20,925)											(20,925)	36
37	TOTAL Ownership	(279,358)											(279,358)	37
	Ancillary Expense													
	E. Special Cost Centers													
38	Medically Necessary Transportation													38
39	Ancillary Service Centers													39
40	Barber and Beauty Shops	(15,784)											(15,784)	40
41	Coffee and Gift Shops	(542)											(542)	41
42	Provider Participation Fee													42
43	Other (specify):*	(107,875)											(107,875)	43
44	TOTAL Special Cost Centers	(124,201)											(124,201)	44
	GRAND TOTAL COST													
45	(sum of lines 29, 37 & 44)	(718,094)											(718,094)	45

VII. RELATED PARTIES

A. Enter below the names of ALL owners and related organizations (parties) as defined in the instructions. Attach an additional schedule if necessary.

1 OWNERS		2 RELATED NURSING HOMES		3 OTHER RELATED BUSINESS ENTITIES		
Name	Ownership %	Name	City	Name	City	Type of Business
N/A						

B. Are any costs included in this report which are a result of transactions with related organizations? This includes rent, management fees, purchase of supplies, and so forth. ☐ YES ☒ NO

If yes, costs incurred as a result of transactions with related organizations must be fully itemized in accordance with the instructions for determining costs as specified for this form.

1 Schedule V		2 Line	3 Cost Per General Ledger	4 Amount	5 Cost to Related Organization	6 Percent of Ownership	7 Operating Cost of Related Organization	8 Difference: Adjustments for Related Organization Costs (7 minus 4)	
			Item		Name of Related Organization				
1	V			\$			\$	\$	1
2	V								2
3	V								3
4	V								4
5	V								5
6	V								6
7	V								7
8	V								8
9	V								9
10	V								10
11	V								11
12	V								12
13	V								13
14	Total			\$			\$	\$ *	14

* Total must agree with the amount recorded on line 34 of Schedule VI.

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Bethesda Home & Retirement Ctr# 0012229Report Period Beginning: 01/01/03Ending: 12/31/03

VII. RELATED PARTIES (continued)

B. Are any costs included in this report which are a result of transactions with related organizations? This includes rent, management fees, purchase of supplies, and so forth. ☐ YES ☐ NO

If yes, costs incurred as a result of transactions with related organizations must be fully itemized in accordance with the instructions for determining costs as specified for this form.

1 Schedule V	2 Line	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference: Adjustments for Related Organization Costs (7 minus 4)	
		Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization		
15	V		\$			\$	\$	15
16	V							16
17	V							17
18	V							18
19	V							19
20	V							20
21	V							21
22	V							22
23	V							23
24	V							24
25	V							25
26	V							26
27	V							27
28	V							28
29	V							29
30	V							30
31	V							31
32	V							32
33	V							33
34	V							34
35	V							35
36	V							36
37	V							37
38	V							38
39	Total		\$			\$	\$ *	39

* Total must agree with the amount recorded on line 34 of Schedule VI.

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Bethesda Home & Retirement Ctr# 0012229Report Period Beginning: 01/01/03Ending: 12/31/03

VII. RELATED PARTIES (continued)

B. Are any costs included in this report which are a result of transactions with related organizations? This includes rent, management fees, purchase of supplies, and so forth. ☐ YES ☐ NO

If yes, costs incurred as a result of transactions with related organizations must be fully itemized in accordance with the instructions for determining costs as specified for this form.

1 Schedule V	2 Line	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference: Adjustments for Related Organization Costs (7 minus 4)	
		Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization		
15	V		\$			\$	\$	15
16	V							16
17	V							17
18	V							18
19	V							19
20	V							20
21	V							21
22	V							22
23	V							23
24	V							24
25	V							25
26	V							26
27	V							27
28	V							28
29	V							29
30	V							30
31	V							31
32	V							32
33	V							33
34	V							34
35	V							35
36	V							36
37	V							37
38	V							38
39	Total		\$			\$	\$ *	39

* Total must agree with the amount recorded on line 34 of Schedule VI.

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Bethesda Home & Retirement Ctr# 0012229Report Period Beginning: 01/01/03Ending: 12/31/03

VII. RELATED PARTIES (continued)

B. Are any costs included in this report which are a result of transactions with related organizations? This includes rent, management fees, purchase of supplies, and so forth. ☐ YES ☐ NO

If yes, costs incurred as a result of transactions with related organizations must be fully itemized in accordance with the instructions for determining costs as specified for this form.

1 Schedule V	2 Line	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference: Adjustments for Related Organization Costs (7 minus 4)	
		Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization		
15	V		\$			\$	\$	15
16	V							16
17	V							17
18	V							18
19	V							19
20	V							20
21	V							21
22	V							22
23	V							23
24	V							24
25	V							25
26	V							26
27	V							27
28	V							28
29	V							29
30	V							30
31	V							31
32	V							32
33	V							33
34	V							34
35	V							35
36	V							36
37	V							37
38	V							38
39	Total		\$			\$	\$ *	39

* Total must agree with the amount recorded on line 34 of Schedule VI.

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Bethesda Home & Retirement Ctr# 0012229Report Period Beginning: 01/01/03Ending: 12/31/03

VII. RELATED PARTIES (continued)

B. Are any costs included in this report which are a result of transactions with related organizations? This includes rent, management fees, purchase of supplies, and so forth. ☐ YES ☐ NO

If yes, costs incurred as a result of transactions with related organizations must be fully itemized in accordance with the instructions for determining costs as specified for this form.

1 Schedule V	2 Line	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference: Adjustments for Related Organization Costs (7 minus 4)	
		Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization		
15	V		\$			\$	\$	15
16	V							16
17	V							17
18	V							18
19	V							19
20	V							20
21	V							21
22	V							22
23	V							23
24	V							24
25	V							25
26	V							26
27	V							27
28	V							28
29	V							29
30	V							30
31	V							31
32	V							32
33	V							33
34	V							34
35	V							35
36	V							36
37	V							37
38	V							38
39	Total		\$			\$	\$ *	39

* Total must agree with the amount recorded on line 34 of Schedule VI.

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Bethesda Home & Retirement Ctr# 0012229Report Period Beginning: 01/01/03Ending: 12/31/03

VII. RELATED PARTIES (continued)

B. Are any costs included in this report which are a result of transactions with related organizations? This includes rent, management fees, purchase of supplies, and so forth. ☐ YES ☐ NO

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		Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization		
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16	V							16
17	V							17
18	V							18
19	V							19
20	V							20
21	V							21
22	V							22
23	V							23
24	V							24
25	V							25
26	V							26
27	V							27
28	V							28
29	V							29
30	V							30
31	V							31
32	V							32
33	V							33
34	V							34
35	V							35
36	V							36
37	V							37
38	V							38
39	Total		\$			\$	\$ *	39

* Total must agree with the amount recorded on line 34 of Schedule VI.

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Bethesda Home & Retirement Ctr# 0012229Report Period Beginning: 01/01/03Ending: 12/31/03

VII. RELATED PARTIES (continued)

B. Are any costs included in this report which are a result of transactions with related organizations? This includes rent, management fees, purchase of supplies, and so forth. ☐ YES ☐ NO

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1	2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference: Adjustments for Related Organization Costs (7 minus 4)	
Schedule V	Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization		
15	V		\$			\$	\$	15
16	V							16
17	V							17
18	V							18
19	V							19
20	V							20
21	V							21
22	V							22
23	V							23
24	V							24
25	V							25
26	V							26
27	V							27
28	V							28
29	V							29
30	V							30
31	V							31
32	V							32
33	V							33
34	V							34
35	V							35
36	V							36
37	V							37
38	V							38
39	Total		\$			\$	\$ *	39

* Total must agree with the amount recorded on line 34 of Schedule VI.

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Bethesda Home & Retirement Ctr# 0012229Report Period Beginning: 01/01/03Ending: 12/31/03

VII. RELATED PARTIES (continued)

B. Are any costs included in this report which are a result of transactions with related organizations? This includes rent, management fees, purchase of supplies, and so forth. ☐ YES ☐ NO

If yes, costs incurred as a result of transactions with related organizations must be fully itemized in accordance with the instructions for determining costs as specified for this form.

1	2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference: Adjustments for Related Organization Costs (7 minus 4)	
Schedule V	Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization		
15	V		\$			\$	\$	15
16	V							16
17	V							17
18	V							18
19	V							19
20	V							20
21	V							21
22	V							22
23	V							23
24	V							24
25	V							25
26	V							26
27	V							27
28	V							28
29	V							29
30	V							30
31	V							31
32	V							32
33	V							33
34	V							34
35	V							35
36	V							36
37	V							37
38	V							38
39	Total		\$			\$	\$ *	39

* Total must agree with the amount recorded on line 34 of Schedule VI.

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Bethesda Home & Retirement Ctr# 0012229Report Period Beginning: 01/01/03Ending: 12/31/03

VII. RELATED PARTIES (continued)

B. Are any costs included in this report which are a result of transactions with related organizations? This includes rent, management fees, purchase of supplies, and so forth. ☐ YES ☐ NO

If yes, costs incurred as a result of transactions with related organizations must be fully itemized in accordance with the instructions for determining costs as specified for this form.

1 Schedule V	2 Line	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference: Adjustments for Related Organization Costs (7 minus 4)	
		Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization		
15	V		\$			\$	\$	15
16	V							16
17	V							17
18	V							18
19	V							19
20	V							20
21	V							21
22	V							22
23	V							23
24	V							24
25	V							25
26	V							26
27	V							27
28	V							28
29	V							29
30	V							30
31	V							31
32	V							32
33	V							33
34	V							34
35	V							35
36	V							36
37	V							37
38	V							38
39	Total		\$			\$	\$ *	39

* Total must agree with the amount recorded on line 34 of Schedule VI.

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Bethesda Home & Retirement Ctr# 0012229Report Period Beginning: 01/01/03Ending: 12/31/03

VII. RELATED PARTIES (continued)

B. Are any costs included in this report which are a result of transactions with related organizations? This includes rent, management fees, purchase of supplies, and so forth. ☐ YES ☐ NO

If yes, costs incurred as a result of transactions with related organizations must be fully itemized in accordance with the instructions for determining costs as specified for this form.

1 Schedule V	2 Line	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference: Adjustments for Related Organization Costs (7 minus 4)	
		Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization		
15	V		\$			\$	\$	15
16	V							16
17	V							17
18	V							18
19	V							19
20	V							20
21	V							21
22	V							22
23	V							23
24	V							24
25	V							25
26	V							26
27	V							27
28	V							28
29	V							29
30	V							30
31	V							31
32	V							32
33	V							33
34	V							34
35	V							35
36	V							36
37	V							37
38	V							38
39	Total		\$			\$	\$ *	39

* Total must agree with the amount recorded on line 34 of Schedule VI.

SEE ACCOUNTANTS' COMPILATION REPORT

STATE OF ILLINOIS

Page 7

Facility Name & ID Number Bethesda Home & Retirement Ctr # 0012229 Report Period Beginning: 01/01/03 Ending: 12/31/03

VII. RELATED PARTIES (continued)

C. Statement of Compensation and Other Payments to Owners, Relatives and Members of Board of Directors.

NOTE: ALL owners (even those with less than 5% ownership) and their relatives who receive any type of compensation from this home must be listed on this schedule.

	1 Name	2 Title	3 Function	4 Ownership Interest	5 Compensation Received From Other Nursing Homes*	6 Average Hours Per Work Week Devoted to this Facility and % of Total Work Week		7 Compensation Included in Costs for this Reporting Period**		8 Schedule V. Line & Column Reference	
						Hours	Percent	Description	Amount		
1	N/A								\$		1
2											2
3											3
4											4
5											5
6											6
7											7
8											8
9											9
10											10
11											11
12											12
13								TOTAL	\$		13

* If the owner(s) of this facility or any other related parties listed above have received compensation from other nursing homes, attach a schedule detailing the name(s) of the home(s) as well as the amount paid. THIS AMOUNT MUST AGREE TO THE AMOUNTS CLAIMED ON THE THE OTHER NURSING HOMES' COST REPORTS.

** This must include all forms of compensation paid by related entities and allocated to Schedule V of this report (i.e., management fees). FAILURE TO PROPERLY COMPLETE THIS SCHEDULE INDICATING ALL FORMS OF COMPENSATION RECEIVED FROM THIS HOME, ALL OTHER NURSING HOMES AND MANAGEMENT COMPANIES MAY RESULT IN THE DISALLOWANCE OF SUCH COMPENSATION

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Bethesda Home & Retirement Ctr # 0012229 Report Period Beginning: 01/01/03 Ending: 12/31/03

VIII. ALLOCATION OF INDIRECT COSTS

A. Are there any costs included in this report which were derived from allocations of central office or parent organization costs? (See instructions.) YES ☐ NO ☒

Name of Related Organization _____
 Street Address _____
 City / State / Zip Code _____
 Phone Number () _____
 Fax Number () _____

B. Show the allocation of costs below. If necessary, please attach worksheets.

1 Schedule V Line Reference	2 Item	3 Unit of Allocation (i.e., Days, Direct Cost, Square Feet)	4 Total Units	5 Number of Subunits Being Allocated Among	6 Total Indirect Cost Being Allocated	7 Amount of Salary Cost Contained in Column 6	8 Facility Units	9 Allocation (col.8/col.4)x col.6	
1					\$	\$		\$	1
2									2
3									3
4									4
5									5
6									6
7									7
8									8
9									9
10									10
11									11
12									12
13									13
14									14
15									15
16									16
17									17
18									18
19									19
20									20
21									21
22									22
23									23
24									24
25	TOTALS				\$	\$		\$	25

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Bethesda Home & Retirement Ctr # 0012229 Report Period Beginning: 01/01/03 Ending: 12/31/03

VIII. ALLOCATION OF INDIRECT COSTS

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Name of Related Organization _____
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1					\$	\$		\$	1
2									2
3									3
4									4
5									5
6									6
7									7
8									8
9									9
10									10
11									11
12									12
13									13
14									14
15									15
16									16
17									17
18									18
19									19
20									20
21									21
22									22
23									23
24									24
25	TOTALS				\$	\$		\$	25

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Bethesda Home & Retirement Ctr # 0012229 Report Period Beginning: 01/01/03 Ending: 12/31/03

VIII. ALLOCATION OF INDIRECT COSTS

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1					\$	\$		\$	1
2									2
3									3
4									4
5									5
6									6
7									7
8									8
9									9
10									10
11									11
12									12
13									13
14									14
15									15
16									16
17									17
18									18
19									19
20									20
21									21
22									22
23									23
24									24
25	TOTALS				\$	\$		\$	25

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Bethesda Home & Retirement Ctr # 0012229 Report Period Beginning: 01/01/03 Ending: 12/31/03

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1					\$	\$		\$	1
2									2
3									3
4									4
5									5
6									6
7									7
8									8
9									9
10									10
11									11
12									12
13									13
14									14
15									15
16									16
17									17
18									18
19									19
20									20
21									21
22									22
23									23
24									24
25	TOTALS				\$	\$		\$	25

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Bethesda Home & Retirement Ctr # 0012229 Report Period Beginning: 01/01/03 Ending: 12/31/03

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1					\$	\$		\$	1
2									2
3									3
4									4
5									5
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7									7
8									8
9									9
10									10
11									11
12									12
13									13
14									14
15									15
16									16
17									17
18									18
19									19
20									20
21									21
22									22
23									23
24									24
25	TOTALS				\$	\$		\$	25

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Bethesda Home & Retirement Ctr # 0012229 Report Period Beginning: 01/01/03 Ending: 12/31/03

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1					\$	\$		\$	1
2									2
3									3
4									4
5									5
6									6
7									7
8									8
9									9
10									10
11									11
12									12
13									13
14									14
15									15
16									16
17									17
18									18
19									19
20									20
21									21
22									22
23									23
24									24
25	TOTALS				\$	\$		\$	25

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Facility Name & ID Number Bethesda Home & Retirement Ctr # 0012229 Report Period Beginning: 01/01/03 Ending: 12/31/03

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1					\$	\$		\$	1
2									2
3									3
4									4
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6									6
7									7
8									8
9									9
10									10
11									11
12									12
13									13
14									14
15									15
16									16
17									17
18									18
19									19
20									20
21									21
22									22
23									23
24									24
25	TOTALS				\$	\$		\$	25

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Bethesda Home & Retirement Ctr # 0012229 Report Period Beginning: 01/01/03 Ending: 12/31/03

VIII. ALLOCATION OF INDIRECT COSTS

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1					\$	\$		\$	1
2									2
3									3
4									4
5									5
6									6
7									7
8									8
9									9
10									10
11									11
12									12
13									13
14									14
15									15
16									16
17									17
18									18
19									19
20									20
21									21
22									22
23									23
24									24
25	TOTALS				\$	\$		\$	25

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Bethesda Home & Retirement Ctr # 0012229 Report Period Beginning: 01/01/03 Ending: 12/31/03

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 Street Address _____
 City / State / Zip Code _____
 Phone Number () _____
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1 Schedule V Line Reference	2 Item	3 Unit of Allocation (i.e., Days, Direct Cost, Square Feet)	4 Total Units	5 Number of Subunits Being Allocated Among	6 Total Indirect Cost Being Allocated	7 Amount of Salary Cost Contained in Column 6	8 Facility Units	9 Allocation (col.8/col.4)x col.6	
1					\$	\$		\$	1
2									2
3									3
4									4
5									5
6									6
7									7
8									8
9									9
10									10
11									11
12									12
13									13
14									14
15									15
16									16
17									17
18									18
19									19
20									20
21									21
22									22
23									23
24									24
25	TOTALS				\$	\$		\$	25

SEE ACCOUNTANTS' COMPILATION REPORT

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Name of Related Organization _____
 Street Address _____
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1					\$	\$		\$	1
2									2
3									3
4									4
5									5
6									6
7									7
8									8
9									9
10									10
11									11
12									12
13									13
14									14
15									15
16									16
17									17
18									18
19									19
20									20
21									21
22									22
23									23
24									24
25	TOTALS				\$	\$		\$	25

SEE ACCOUNTANTS' COMPILATION REPORT

IX. INTEREST EXPENSE AND REAL ESTATE TAX EXPENSE

A. Interest: (Complete details must be provided for each loan - attach a separate schedule if necessary.)

1		2		3	4	5	6		7	8	9	10			
	Name of Lender	Related**		Purpose of Loan	Monthly Payment Required	Date of Note	Amount of Note		Maturity Date	Interest Rate (4 Digits)	Reporting Period Interest Expense				
		YES	NO				Original	Balance							
	A. Directly Facility Related														
	Long-Term														
1							\$		\$			\$	1		
2													2		
3													3		
4													4		
5	See Supplemental Schedule												5		
	Working Capital														
6	IHFA Bond Issue		X	Construction & Renovation		11/1/99	4,015,000	3,455,000	Var	Var		217,467	6		
7	CIT Financial		X	Security System	\$261.00	12/1/00	13,500	5,191	11/22/05	6.00%			7		
8	See Supplemental Schedule												8		
9	TOTAL Facility Related				\$261.00		\$	4,028,500	\$	3,460,191			\$	217,467	9
	B. Non-Facility Related*														
10													10		
11	Interest Income											(217,467)	11		
12													12		
13	See Supplemental Schedule												13		
14	TOTAL Non-Facility Related						\$		\$			\$	(217,467)	14	
15	TOTALS (line 9+line14)						\$	4,028,500	\$	3,460,191			\$		15

16) Please indicate the total amount of mortgage insurance expense and the location of this expense on Sch. V. \$ N/A Line #

* Any interest expense reported in this section should be adjusted out on page 5, line 14 and, consequently, page 4, col. 7.
(See instructions.) SEE ACCOUNTANTS' COMPILATION REPORT

** If there is ANY overlap in ownership between the facility and the lender, this must be indicated in column 2.
(See instructions.)

IX. INTEREST EXPENSE AND REAL ESTATE TAX EXPENSE - SUPPLEMENTAL SCHEDULE

A. Interest: (Complete details must be provided for each loan - attach a separate schedule if necessary.)

1		2		3	4	5	6		7	8	9	10	
	Name of Lender	Related**		Purpose of Loan	Monthly Payment Required	Date of Note	Amount of Note		Maturity Date	Interest Rate (4 Digits)	Reporting Period Interest Expense		
		YES	NO				Original	Balance					
	A. Directly Facility Related												
	Long-Term												
1							\$	\$			\$	1	
2												2	
3												3	
4												4	
5												5	
6												6	
7	TOTAL Long-Term											7	
	Working Capital												
8							\$	\$			\$	8	
9												9	
10												10	
11												11	
12												12	
13												13	
14	TOTAL Working Capital											14	
	B. Non-Facility Related*												
15							\$	\$			\$	15	
16												16	
17												17	
18												18	
19												19	
20	TOTAL Non-Facility Related											20	

- * Any interest expense reported in this section should be adjusted out on page 5, line 14 and, consequently, page 4, col. 7.
(See instructions.) SEE ACCOUNTANTS' COMPILATION REPORT
- ** If there is ANY overlap in ownership between the facility and the lender, this must be indicated in column 2.
(See instructions.)

Facility Name & ID Number **Bethesda Home & Retirement Ctr**# **0012229** Report Period Beginning: **01/01/03** Ending: **12/31/03****IX. INTEREST EXPENSE AND REAL ESTATE TAX EXPENSE (continued)****B. Real Estate Taxes**

1. Real Estate Tax accrual used on 2002 report.		Important , please see the next worksheet, "RE_Tax". The real estate tax statement and bill must accompany the cost report.	\$	1
2. Real Estate Taxes paid during the year: (Indicate the tax year to which this payment applies. If payment covers more than one year, detail below.)			\$	2
3. Under or (over) accrual (line 2 minus line 1).			\$	3
4. Real Estate Tax accrual used for 2003 report. (Detail and explain your calculation of this accrual on the lines below.)			\$	4
5. Direct costs of an appeal of tax assessments which has NOT been included in professional fees or other general operating costs on Schedule V, sections A, B or C. (Describe appeal cost below. Attach copies of invoices to support the cost and a copy of the appeal filed with the county.)			\$	5
6. Subtract a refund of real estate taxes. You must offset the full amount of any direct appeal costs classified as a real estate tax cost plus one-half of any remaining refund. TOTAL REFUND \$ For Tax Year. (Attach a copy of the real estate tax appeal board's decision.)			\$	6
7. Real Estate Tax expense reported on Schedule V, line 33. This should be a combination of lines 3 thru 6.			\$	7
Real Estate Tax History:				
Real Estate Tax Bill for Calendar Year:	1998	8		
	1999	9		
	2000	10		
	2001	11		
	2002	12		
			FOR OHF USE ONLY	
			13	FROM R. E. TAX STATEMENT FOR 2002 \$ 13
			14	PLUS APPEAL COST FROM LINE 5 \$ 14
			15	LESS REFUND FROM LINE 6 \$ 15
			16	AMOUNT TO USE FOR RATE CALCULATION \$ 16

NOTES:

1. Please indicate a negative number by use of brackets(). Deduct any overaccrual of taxes from prior year.
2. If facility is a non-profit which pays real estate taxes, you must attach a denial of an application for real estate tax exemption unless the building is rented from a for-profit entity.
This denial must be no more than four years old at the time the cost report is filed.

SEE ACCOUNTANTS' COMPILATION REPORT

IMPORTANT NOTICE

TO: Long Term Care Facilities with Real Estate Tax Rates **RE:** 2002 REAL ESTATE TAX COST DOCUMENTATION

In order to set the real estate tax portion of the capital rate, it is necessary that we obtain additional information regarding your calendar 2002 real estate tax costs, as well as copies of your real estate tax bills for calendar 2002.

Please complete the Real Estate Tax Statement below and forward with a copy of your 2002 real estate tax bill to the Department of Public Aid, Office of Health Finance, 201 South Grand Avenue East, Springfield, Illinois 62763.

Please send these items in with your completed 2003 cost report. The cost report will not be considered complete and timely filed until this statement and the corresponding real estate tax bills are filed. If you have any questions, please call the Office of Health Finance at (217) 782-1630.

2002 LONG TERM CARE REAL ESTATE TAX STATEMENT

FACILITY NAME Bethesda Home & Retirement Ctr COUNTY Cook

FACILITY IDPH LICENSE NUMBER 0012229

CONTACT PERSON REGARDING THIS REPORT : Steve Lavenda

TELEPHONE (847) 236-1111 FAX #: (847) 236-1155

A. Summary of Real Estate Tax Cost

Enter the tax index number and real estate tax assessed for 2002 on the lines provided below. Enter only the portion of the cost that applies to the operation of the nursing home in Column D. Real estate tax applicable to any portion of the nursing home property which is vacant, rented to other organizations, or used for purposes other than long term care must not be entered in Column D. Do not include cost for any period other than calendar year 2002.

(A)	(B)	(C)	(D) <u>Tax</u> <u>Applicable to</u> <u>Nursing Home</u>
<u>Tax Index Number</u>	<u>Property Description</u>	<u>Total Tax</u>	
1. <u> </u>	<u> </u>	\$ <u> </u>	\$ <u> </u>
2. <u> </u>	<u> </u>	\$ <u> </u>	\$ <u> </u>
3. <u> </u>	<u> </u>	\$ <u> </u>	\$ <u> </u>
4. <u> </u>	<u> </u>	\$ <u> </u>	\$ <u> </u>
5. <u> </u>	<u> </u>	\$ <u> </u>	\$ <u> </u>
6. <u> </u>	<u> </u>	\$ <u> </u>	\$ <u> </u>
7. <u> </u>	<u> </u>	\$ <u> </u>	\$ <u> </u>
8. <u> </u>	<u> </u>	\$ <u> </u>	\$ <u> </u>
9. <u> </u>	<u> </u>	\$ <u> </u>	\$ <u> </u>
10. <u> </u>	<u> </u>	\$ <u> </u>	\$ <u> </u>
TOTALS		\$ <u> </u>	\$ <u> </u>

B. Real Estate Tax Cost Allocations

Does any portion of the tax bill apply to more than one nursing home, vacant property, or property which is not directly used for nursing home services? YES NO

If YES, attach an explanation & a schedule which shows the calculation of the cost allocated to the nursing home. (Generally the real estate tax cost must be allocated to the nursing home based upon sq. ft. of space used.)

C. Tax Bills

Attach a copy of the 2002 tax bills which were listed in Section A to this statement. Be sure to use the 2002 tax bill which is normally paid during 2003.

IMPORTANT NOTICE

TO: Long Term Care Facilities with Real Estate Tax Rates **RE:** 2000 REAL ESTATE TAX COST DOCUMENTATION

In order to set the real estate tax portion of the capital rate, it is necessary that we obtain additional information regarding your calendar 2000 real estate tax costs, as well as copies of your real estate tax bills for calendar 2000.

Please complete the Real Estate Tax Statement below and forward with a copy of your 2000 real estate tax bill to the Department of Public Aid, Office of Health Finance, 201 South Grand Avenue East, Springfield, Illinois 62763.

Please send these items in with your completed 2001 cost report. The cost report will not be considered complete and timely filed until this statement and the corresponding real estate tax bills are filed. If you have any questions, please call the Office of Health Finance at (217) 782-1630.

2002 LONG TERM CARE REAL ESTATE TAX STATEMENT

FACILITY NAME Bethesda Home & Retirement Ctr COUNTY Cook

FACILITY IDPH LICENSE NUMBER 0012229

CONTACT PERSON REGARDING THIS REPORT : Steve Lavenda

TELEPHONE (847) 236-1111 FAX #: (847) 236-1155

A. Summary of Real Estate Tax Cost

Enter the tax index number and real estate tax assessed for 2000 on the lines provided below. Enter only the portion of the cost that applies to the operation of the nursing home in Column D. Real estate tax applicable to any portion of the nursing home property which is vacant, rented to other organizations, or used for purposes other than long term care must not be entered in Column D. Do not include cost for any period other than calendar year 2000.

	(A)	(B)	(C)	(D) <u>Tax</u> <u>Applicable to</u> <u>Nursing Home</u>
	<u>Tax Index Number</u>	<u>Property Description</u>	<u>Total Tax</u>	
1.	<u> </u>	<u> </u>	\$ <u> </u>	\$ <u> </u>
2.	<u> </u>	<u> </u>	\$ <u> </u>	\$ <u> </u>
3.	<u> </u>	<u> </u>	\$ <u> </u>	\$ <u> </u>
4.	<u> </u>	<u> </u>	\$ <u> </u>	\$ <u> </u>
5.	<u> </u>	<u> </u>	\$ <u> </u>	\$ <u> </u>
6.	<u> </u>	<u> </u>	\$ <u> </u>	\$ <u> </u>
7.	<u> </u>	<u> </u>	\$ <u> </u>	\$ <u> </u>
8.	<u> </u>	<u> </u>	\$ <u> </u>	\$ <u> </u>
9.	<u> </u>	<u> </u>	\$ <u> </u>	\$ <u> </u>
10.	<u> </u>	<u> </u>	\$ <u> </u>	\$ <u> </u>
		TOTALS	\$ <u> </u>	\$ <u> </u>

B. Real Estate Tax Cost Allocations

Does any portion of the tax bill apply to more than one nursing home, vacant property, or property which is not directly used for nursing home services? YES NO

If YES, attach an explanation & a schedule which shows the calculation of the cost allocated to the nursing home. (Generally the real estate tax cost must be allocated to the nursing home based upon sq. ft. of space used.)

C. Tax Bills

Attach a copy of the 2000 tax bills which were listed in Section A to this statement. Be sure to use the 2000 tax bill which is normally paid during 2001.

A. Square Feet:
 67,403

B. General Construction Type:
 Exterior
 Brick
 Frame
 Number of Stories
 4

C. Does the Operating Entity?
 ☒ (a) Own the Facility
 ☐ (b) Rent from a Related Organization.
 ☐ (c) Rent from Completely Unrelated Organization.

(Facilities checking (a) or (b) must complete Schedule XI. Those checking (c) may complete Schedule XI or Schedule XII-A. See instructions.)

D. Does the Operating Entity?
 ☒ (a) Own the Equipment
 ☐ (b) Rent equipment from a Related Organization.
 ☐ (c) Rent equipment from Completely Unrelated Organization.

(Facilities checking (a) or (b) must complete Schedule XI-C. Those checking (c) may complete Schedule XI-C or Schedule XII-B. See instructions.)

E. List all other business entities owned by this operating entity or related to the operating entity that are located on or adjacent to this nursing home's grounds (such as, but not limited to, apartments, assisted living facilities, day training facilities, day care, independent living facilities, nurse aide training facilities, etc.) List entity name, type of business, square footage, and number of beds/units available (where applicable).

Apartment Buildings - 19 Units

F. Does this cost report reflect any organization or pre-operating costs which are being amortized?
 ☐ YES
 ☐ NO

If so, please complete the following:

1. Total Amount Incurred:
 2. Number of Years Over Which it is Being Amortized:

3. Current Period Amortization:
 4. Dates Incurred:

Nature of Costs:
 (Attach a complete schedule detailing the total amount of organization and pre-operating costs.)

XI. OWNERSHIP COSTS:

A. Land.

	1	2	3	4	
	Use	Square Feet	Year Acquired	Cost	
1	Facility		1919	\$ 11,397	1
2					2
3	TOTALS			\$ 11,397	3

Facility Name & ID Number Bethesda Home & Retirement Ctr

0012229

Report Period Beginning:

01/01/03

Ending:

12/31/03

XL OWNERSHIP COSTS (continued)**B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.**

	1	2	3	4	5	6	7	8	9		
	Beds*	FOR OHF USE ONLY	Year Acquired	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
4	43		1925	1925	\$ 73,089	\$		\$	\$	73,089	4
5	75		1955	1955	657,001			10,108	10,108	487,704	5
6	40		1991	1991	2,108,648			70,783	70,783	861,192	6
7	-2		1997	1997	266,174			13,308	13,308	63,862	7
8											8
	Improvement Type**										
9	Various		1956		4,130		20	64	64	3,023	9
10	Various		1957		4,771		20	-		4,771	10
11	Various		1958		14,177		20	141	141	11,859	11
12	Various		1960		27,510		20	-		27,510	12
13	Various		1966		15,090		20	-		15,090	13
14	Various		1970		434		20	-		434	14
15	Various		1974		8,296		20	-		8,296	15
16	Various		1975		5,599		20	-		5,599	16
17	Various		1976		88,074		20	-		88,074	17
18	Various		1978		91,490		20	-		91,490	18
19	Various		1979		23,925		20	-		23,925	19
20	Various		1981		4,090		20	-		4,090	20
21	Various		1982		72,879		20	-		72,879	21
22	Various		1983		8,936		20	-		8,936	22
23	Various		1984		23,701		20	738	738	23,158	23
24	Various		1985		8,596		20	339	339	8,367	24
25	Various		1986		1,939,556		20	55,228	55,228	973,073	25
26	Various		1987		6,537		20	187	187	3,085	26
27	Various		1988		50,000		20	2,000	2,000	32,750	27
28	Various		1990		1,453,242		20	49,702	49,702	607,255	28
29	Various		1992		52,486		20	1,750	1,750	26,879	29
30	Various		1993		59,972		20	2,999	2,999	35,083	30
31	Various		1994		19,138		20	957	957	9,254	31
32	Various		1995		80,569		20	4,029	4,029	33,571	32
33	Various		1996		159,908		20	7,996	7,996	63,968	33
34	Various		1997		152,669		20	7,651	7,651	48,987	34
35	Various		1998		122,204		20	4,524	4,524	24,607	35
36	Various		1999		178,878		20	8,948	8,948	39,646	36

*Total beds on this schedule must agree with page 2.

**Improvement type must be detailed in order for the cost report to be considered complete.

See Page 12A, Line 70 for total

SEE ACCOUNTANTS' COMPILATION REPORT

	1 Improvement Type**	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
37			\$	\$		\$	\$		37
38									38
39									39
40									40
41									41
42									42
43									43
44									44
45									45
46									46
47									47
48									48
49									49
50									50
51									51
52									52
53									53
54									54
55									55
56									56
57									57
58									58
59									59
60									60
61									61
62									62
63									63
64									64
65									65
66									66
67	Related Building Company (Pages 12-BLDG & 12A-BLDG)								67
68	Related Party Allocations (Pages 12-REP & 12A-REP)								68
69	Financial Statement Depreciation			329,233			(329,233)		69
70	TOTAL (lines 4 thru 69)		\$ 7,781,769	\$ 329,233		\$ 241,452	\$ (87,781)	\$ 3,781,506	70

SEE ACCOUNTANTS' COMPILATION REPORT

**Improvement type must be detailed in order for the cost report to be considered complete.

STATE OF ILLINOIS

Page 12B

Facility Name & ID Number Bethesda Home & Retirement Ctr

0012229

Report Period Beginning:

01/01/03

Ending:

12/31/03

XI. OWNERSHIP COSTS (continued)

B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.

1	2	3	4	5	6	7	8	9	
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1	Totals from Page 12A, Carried Forward		\$ 7,781,769	\$ 329,233		\$ 241,452	\$ (87,781)	\$ 3,781,506	1
2	Concrete	2000	7,391		20	370	370	1,480	2
3	Kitchen Insulation	2000	3,947		20	197	197	755	3
4	Carpeting	2000	2,200		20	110	110	422	4
5	Wall Coverings	2000	5,450		20	273	273	1,001	5
6	Door Widening	2000	2,575		20	129	129	462	6
7	Carpeting	2000	4,358		20	218	218	781	7
8	Wall Coverings	2000	3,296		20	165	165	591	8
9	Window Repair	2000	1,427		20	71	71	255	9
10	Chain Link Fence	2000	1,572		20	79	79	270	10
11	Beauty Shop Relocation	2000	7,200		20	360	360	1,170	11
12	Call System - Auditorium Washroom	2000	5,800		20	290	290	942	12
13	Roofing	2000	35,527		20	1,776	1,776	5,624	13
14	Outer Doors	2000	2,026		20	101	101	320	14
15	Driveway Seal Coat	2000	431		20	22	22	75	15
16	Handicap Switch	2000	784		20	39	39	133	16
17	Elevator Work	2000	900		20	45	45	143	17
18	Carpeting	2000	1,430		20	72	72	240	18
19	Bathroom Repairs	2000	660		20	33	33	110	19
20	3N Door Widening	2000	17,140		20	857	857	3,428	20
21	Lobby Renovations	2000	514,243		20	25,712	25,712	79,428	21
22	Boiler Replacement	2000	459,935		20	22,997	22,997	70,907	22
23	Grease Trap Replacement	2000	14,440		20	722	722	2,407	23
24	Carpeting	2000	1,387		20	69	69	219	24
25	Wallpaper	2000	1,660		20	83	83	277	25
26	Additional Cabling	2000	1,214		20	61	61	188	26
27	Code Alert System	2000	50,150		20	2,508	2,508	8,360	27
28	Cooler Repairs	2000	1,819		20	91	91	296	28
29	Improvements - Office	2001	4,721		20	236	236	708	29
30	Carpeting	2001	810		20	41	41	122	30
31	Stair Landing	2001	7,180		20	359	359	1,047	31
32	Door Replacement	2001	18,583		20	929	929	2,632	32
33	Stair Landing	2001	1,260		20	63	63	173	33
34	TOTAL (lines 1 thru 33)		\$ 8,963,285	\$ 329,233		\$ 300,530	\$ (28,703)	\$ 3,966,472	34

SEE ACCOUNTANTS' COMPILATION REPORT

**Improvement type must be detailed in order for the cost report to be considered complete.

B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.

	1	2	3	4	5	6	7	8	9	
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation		
1	Totals from Page 12B, Carried Forward		\$ 8,963,285	\$ 329,233		\$ 300,530	\$ (28,703)	\$ 3,966,472		1
2	Fire Alarm Study	2001	5,000		20	250	250	625		2
3	4Th Floor Door Replacement	2001	4,972		20	249	249	579		3
4	Center Bldg Nurses Station	2001	11,803		20	590	590	1,426		4
5	3N Nurse Call System	2001	2,109		20	105	105	255		5
6	Roof Repair	2001	6,830		20	342	342	797		6
7	Signage	2001	2,270		20	114	114	265		7
8	Roof Repair	2001	19,407		20	970	970	2,184		8
9	Faucets	2001	9,116		20	456	456	988		9
10	Ceiling Repair	2001	1,563		20	78	78	169		10
11	Telephone Wiring	2001	1,535		20	77	77	160		11
12	Concrete Landing	2001	8,900		20	445	445	1,335		12
13	Boiler Replacement	2001	900		20	45	45	135		13
14	Boiler Replacement	2001	4,053		20	203	203	591		14
15	Ceiling	2001	405		20	20	20	60		15
16	Boiler Project	2001	582		20	29	29	75		16
17	Viking Room Lighting	2001	2,191		20	110	110	283		17
18	Draperies	2001	1,155		20	58	58	174		18
19	Fire Alarm	2001	1,297		20	65	65	189		19
20	Walk-In Freezer	2001	942		20	47	47	102		20
21	Carpeting	2001	3,580		20	179	179	506		21
22	Draperies	2001	1,968		20	98	98	263		22
23	Floor Coverings	2001	4,595		20	230	230	594		23
24	Carpeting	2001	3,580		20	179	179	403		24
25	Draperies	2001	1,088		20	54	54	118		25
26	Carpeting	2001	2,770		20	139	139	300		26
27	Security Camera	2001	160		20	8	8	18		27
28	Security System	2001	13,500		20	675	675	2,025		28
29	Faucets	2002	8,805		20	440	440	880		29
30	Plumbing Work	2002	810		20	41	41	61		30
31	Carpet/Vinyl Flooring	2002	2,095		20	105	105	114		31
32	Major Repairs	2002	1,558		20	78	78	156		32
33	Combination Locks	2002	5,092		20	255	255	298		33
34	TOTAL (lines 1 thru 33)		\$ 9,097,916	\$ 329,233		\$ 307,261	\$ (21,972)	\$ 3,982,598		34

SEE ACCOUNTANTS' COMPILATION REPORT

**Improvement type must be detailed in order for the cost report to be considered complete.

STATE OF ILLINOIS

Page 12D

Facility Name & ID Number Bethesda Home & Retirement Ctr

0012229

Report Period Beginning:

01/01/03

Ending:

12/31/03

XI. OWNERSHIP COSTS (continued)

B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.

1	2	3	4	5	6	7	8	9	
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1	Totals from Page 12C, Carried Forward		\$ 9,097,916	\$ 329,233		\$ 307,261	\$ (21,972)	\$ 3,982,598	1
2	Safety Gate	2002	1,383		20	69	69	138	2
3	Wall Rails	2002	1,387		20	69	69	127	3
4	Architect Fees	2002	643		20	32	32	53	4
5	Improvements - Activity Room	2002	54,789		20	2,739	2,739	4,337	5
6	Improvements - Activity Room	2002	811		20	41	41	61	6
7	1St Floor Flooring	2002	1,680		20	84	84	140	7
8	Flooring 1N	2002	11,650		20	583	583	777	8
9	Flooring 2N	2002	4,965		20	248	248	331	9
10	Electrical Work	2002	594		20	30	30	57	10
11	Brick Work	2002	1,020		20	51	51	89	11
12	Door Electrical Work	2002	510		20	26	26	39	12
13	Drywall And Hardware	2002	921		20	46	46	53	13
14	Ceiling Tile	2002	639		20	32	32	40	14
15	Access Control	2002	637		20	32	32	40	15
16	Access Control	2002	955		20	48	48	60	16
17	Dampers	2002	1,174		20	59	59	113	17
18	Freezer Repairs	2002	1,040		20	52	52	104	18
19	Elevator Repairs	2002	705		20	35	35	53	19
20	Sprinkler Repairs	2002	565		20	28	28	40	20
21	Freezer Repairs	2002	1,023		20	51	51	59	21
22	Freezer Repairs	2002	1,030		20	52	52	61	22
23	Landscaping	2003	62,514		20	3,126	3,126	3,126	23
24	Landscaping	2003	108		20	5	5	5	24
25	Landscaping	2003	40,940		20	2,047	2,047	2,047	25
26	Landscaping	2003	23,395		20	1,170	1,170	1,170	26
27	Auditorium Construction	2003	385,633		20	19,282	19,282	19,282	27
28	Fire Alarm	2003	58,250		20	2,913	2,913	2,913	28
29	Construction Monitoring	2003	18,954		20	948	948	949	29
30	Fire Alarm	2003	344,942		20	17,247	17,247	17,247	30
31	Auditorium Sound System	2003	1,840		20	92	92	92	31
32	Chiller	2003	12,733		20	637	637	637	32
33	Chiller	2003	25,467		20	1,273	1,273	1,273	33
34	TOTAL (lines 1 thru 33)		\$ 10,160,813	\$ 329,233		\$ 360,406	\$ 31,173	\$ 4,038,110	34

SEE ACCOUNTANTS' COMPILATION REPORT

**Improvement type must be detailed in order for the cost report to be considered complete.

B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.

1	2	3	4	5	6	7	8	9	10
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1	Totals from Page 12D, Carried Forward		\$ 10,160,813	\$ 329,233		\$ 360,406	\$ 31,173	\$ 4,038,110	1
2	A/C'S	2003	4,840		20	242	242	242	2
3	A/C'S	2003	1,234		20	62	62	62	3
4	Parking Lot Resurfacing	2003	1,542		20	77	77	77	4
5	Smoke Detectors	2003	599		20	30	30	30	5
6	Circulator Pump	2003	1,071		20	54	54	54	6
7	Valve Bodies & Actuators	2003	1,017		20	51	51	51	7
8	Elevator Door Lock	2003	521		20	26	26	26	8
9	Faucets	2003	551		20	28	28	28	9
10	Walk-In Freezer Repair	2003	1,093		20	55	55	55	10
11	Carpet / Vinyl Flooring	2003	1,610		20	47	47	47	11
12	Carpet / Vinyl Flooring	2003	1,405		20	23	23	23	12
13	Roof / Gutter Repair	2003	15,190		20	316	316	316	13
14									14
15									15
16									16
17									17
18									18
19									19
20									20
21									21
22									22
23									23
24									24
25									25
26									26
27									27
28									28
29									29
30									30
31									31
32									32
33									33
34	TOTAL (lines 1 thru 33)		\$ 10,191,486	\$ 329,233		\$ 361,416	\$ 32,183	\$ 4,039,121	34

SEE ACCOUNTANTS' COMPILATION REPORT

**Improvement type must be detailed in order for the cost report to be considered complete.

12/31/03

****Improvement type must be detailed in order for the cost report to be considered complete.**

B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.

1 Improvement Type**		3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
1	Totals from Page 12F, Carried Forward		\$ 10,191,486	\$ 329,233		\$ 361,416	\$ 32,183	\$ 4,039,121	1
2									2
3									3
4									4
5									5
6									6
7									7
8									8
9									9
10									10
11									11
12									12
13									13
14									14
15									15
16									16
17									17
18									18
19									19
20									20
21									21
22									22
23									23
24									24
25									25
26									26
27									27
28									28
29									29
30									30
31									31
32									32
33									33
34	TOTAL (lines 1 thru 33)		\$ 10,191,486	\$ 329,233		\$ 361,416	\$ 32,183	\$ 4,039,121	34

SEE ACCOUNTANTS' COMPILATION REPORT

**Improvement type must be detailed in order for the cost report to be considered complete.

B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.

1	2	3	4	5	6	7	8	9	10
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1	Totals from Page 12G, Carried Forward		\$ 10,191,486	\$ 329,233		\$ 361,416	\$ 32,183	\$ 4,039,121	1
2									2
3									3
4									4
5									5
6									6
7									7
8									8
9									9
10									10
11									11
12									12
13									13
14									14
15									15
16									16
17									17
18									18
19									19
20									20
21									21
22									22
23									23
24									24
25									25
26									26
27									27
28									28
29									29
30									30
31									31
32									32
33									33
34	TOTAL (lines 1 thru 33)		\$ 10,191,486	\$ 329,233		\$ 361,416	\$ 32,183	\$ 4,039,121	34

SEE ACCOUNTANTS' COMPILATION REPORT

**Improvement type must be detailed in order for the cost report to be considered complete.

XI. OWNERSHIP COSTS (continued)

B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.

1	2	3	4	5	6	7	8	9	10
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1	Totals from Page 12H, Carried Forward		\$ 10,191,486	\$ 329,233		\$ 361,416	\$ 32,183	\$ 4,039,121	1
2									2
3									3
4									4
5									5
6									6
7									7
8									8
9									9
10									10
11									11
12									12
13									13
14									14
15									15
16									16
17									17
18									18
19									19
20									20
21									21
22									22
23									23
24									24
25									25
26									26
27									27
28									28
29									29
30									30
31									31
32									32
33									33
34	TOTAL (lines 1 thru 33)		\$ 10,191,486	\$ 329,233		\$ 361,416	\$ 32,183	\$ 4,039,121	34

SEE ACCOUNTANTS' COMPILATION REPORT

**Improvement type must be detailed in order for the cost report to be considered complete.

XI. OWNERSHIP COSTS (continued)

B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.

1	2	3	4	5	6	7	8	9	10
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1	Totals from Page 12I, Carried Forward		\$ 10,191,486	\$ 329,233		\$ 361,416	\$ 32,183	\$ 4,039,121	1
2									2
3									3
4									4
5									5
6									6
7									7
8									8
9									9
10									10
11									11
12									12
13									13
14									14
15									15
16									16
17									17
18									18
19									19
20									20
21									21
22									22
23									23
24									24
25									25
26									26
27									27
28									28
29									29
30									30
31									31
32									32
33									33
34	TOTAL (lines 1 thru 33)		\$ 10,191,486	\$ 329,233		\$ 361,416	\$ 32,183	\$ 4,039,121	34

SEE ACCOUNTANTS' COMPILATION REPORT

**Improvement type must be detailed in order for the cost report to be considered complete.

XI. OWNERSHIP COSTS (continued)

B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.

1	2	3	4	5	6	7	8	9	10
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1	Totals from Page 12J, Carried Forward		\$ 10,191,486	\$ 329,233		\$ 361,416	\$ 32,183	\$ 4,039,121	1
2									2
3									3
4									4
5									5
6									6
7									7
8									8
9									9
10									10
11									11
12									12
13									13
14									14
15									15
16									16
17									17
18									18
19									19
20									20
21									21
22									22
23									23
24									24
25									25
26									26
27									27
28									28
29									29
30									30
31									31
32									32
33									33
34	TOTAL (lines 1 thru 33)		\$ 10,191,486	\$ 329,233		\$ 361,416	\$ 32,183	\$ 4,039,121	34

SEE ACCOUNTANTS' COMPILATION REPORT

**Improvement type must be detailed in order for the cost report to be considered complete.

XI. OWNERSHIP COSTS (continued) B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.										
	1 Beds*	FOR OHF USE ONLY	2 Year Acquired	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation
4					\$	\$		\$	\$	\$
5										
6										
7										
8										
9	Improvement Type**									
10										
11										
12										
13										
14										
15										
16										
17										
18										
19										
20										
21										
22										
23										
24										
25										
26										
27										
28										
29										
30										
31										
32										
33										
34										
35										
36										

*Total beds on this schedule must agree with page 2.
 **Improvement type must be detailed in order for the cost report to be considered complete.

See Page 12A-BLDG, Line 70 for total
 SEE ACCOUNTANTS' COMPILATION REPORT

XI. OWNERSHIP COSTS (continued)									
B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.									
1	2	3	4	5	6	7	8	9	
Improvement Type**		Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
37			\$	\$		\$	\$	\$	37
38									38
39									39
40									40
41									41
42									42
43									43
44									44
45									45
46									46
47									47
48									48
49									49
50									50
51									51
52									52
53									53
54									54
55									55
56									56
57									57
58									58
59									59
60									60
61									61
62									62
63									63
64									64
65									65
66									66
67									67
68									68
69									69
70	TOTAL (lines 4 thru 69)		\$	\$		\$	\$	\$	70

XI. OWNERSHIP COSTS (continued) B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.										
	1 Beds*	FOR OHF USE ONLY	2 Year Acquired	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation
4					\$	\$		\$	\$	\$
5										
6										
7										
8										
9	Improvement Type**									
10										
11										
12										
13										
14										
15										
16										
17										
18										
19										
20										
21										
22										
23										
24										
25										
26										
27										
28										
29										
30										
31										
32										
33										
34										
35										
36										

*Total beds on this schedule must agree with page 2.
 **Improvement type must be detailed in order for the cost report to be considered complete.

See Page 12A-REP, Line 70 for total
 SEE ACCOUNTANTS' COMPILATION REPORT

XI. OWNERSHIP COSTS (continued)									
B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.									
1	3	4	5	6	7	8	9		
Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation		
37		\$	\$		\$	\$	\$		37
38									38
39									39
40									40
41									41
42									42
43									43
44									44
45									45
46									46
47									47
48									48
49									49
50									50
51									51
52									52
53									53
54									54
55									55
56									56
57									57
58									58
59									59
60									60
61									61
62									62
63									63
64									64
65									65
66									66
67									67
68									68
69									69
70	TOTAL (lines 4 thru 69)		\$	\$		\$	\$	\$	70

C. Equipment Depreciation-Excluding Transportation. (See instructions.)

	Category of Equipment	1 Cost	Current Book Depreciation 2	Straight Line Depreciation 3	4 Adjustments	Component Life 5	Accumulated Depreciation 6	
71	Purchased in Prior Years	\$ 1,102,956	\$ 100,079	\$ 74,283	\$ (25,796)	10	\$ 815,947	71
72	Current Year Purchases	68,319	6,223	6,832	609	10	6,832	72
73	Fully Depreciated Assets	88,581				10	88,581	73
74								74
75	TOTALS	\$ 1,259,856	\$ 106,302	\$ 81,115	\$ (25,187)		\$ 911,360	75

D. Vehicle Depreciation (See instructions.)*

	1 Use	Model, Make and Year 2	Year Acquired 3	4 Cost	Current Book Depreciation 5	Straight Line Depreciation 6	7 Adjustments	Life in Years 8	Accumulated Depreciation 9	
76		Shuttle Van	1994	\$ 34,300	\$	\$	\$	5	\$ 34,300	76
77		Ford Windstar	1999	22,065		4,413	4,413	5	20,595	77
78										78
79										79
80	TOTALS			\$ 56,365	\$	\$ 4,413	\$ 4,413		\$ 54,895	80

E. Summary of Care-Related Assets

	1 Reference	2 Amount	
81	Total Historical Cost (line 3, col.4 + line 70, col.4 + line 75, col.1 + line 80, col.4) + (Pages 12B thru 12I, if applicable)	\$ 11,519,104	81
82	Current Book Depreciation (line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)	\$ 435,535	82
83	Straight Line Depreciation (line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)	\$ 446,944	83 **
84	Adjustments (line 70, col.8 + line 75, col.4 + line 80, col.7) + (Pages 12B thru 12I, if applicable)	\$ 11,409	84
85	Accumulated Depreciation (line 70, col.9 + line 75, col.6 + line 80, col.9) + (Pages 12B thru 12I, if applicable)	\$ 5,005,376	85

F. Depreciable Non-Care Assets Included in General Ledger. (See instructions.)

	1 Description & Year Acquired	2 Cost	Current Book Depreciation 3	Accumulated Depreciation 4	
86	East Building Renovation - Prior	\$ 1,478,812	\$ 28,870	\$ 526,707	86
87	Carpeting - Prior	1,790	358	806	87
88	Carpeting - Prior	1,790	358	806	88
89	2834 Sayre House - 2002	275,266	5,641	9,047	89
90	2856 Sayre House - 2002	290,269	6,232	6,232	90
91	TOTALS	\$ 2,047,927	\$ 41,459	\$ 543,598	91

G. Construction-in-Progress

	Description	Cost	
92		\$	92
93			93
94			94
95		\$	95

* Vehicles used to transport residents to & from day training must be recorded in XI-F, not XI-D.

** This must agree with Schedule V line 30, column 8.

SEE ACCOUNTANTS' COMPILATION REPORT

XII. RENTAL COSTS

A. Building and Fixed Equipment (See instructions.)

1. Name of Party Holding Lease: N/A

2. Does the facility also pay real estate taxes in addition to rental amount shown below on line 7, column 4?

If NO, see instructions.

☐ YES ☐ NO

		1 Year Constructed	2 Number of Beds	3 Date of Lease	4 Rental Amount	5 Total Years of Lease	6 Total Years Renewal Option*	
3	Original Building:				\$			3
4	Additions							4
5								5
6								6
7	TOTAL				\$			7

8. List separately any amortization of lease expense included on page 4, line 34.

This amount was calculated by dividing the total amount to be amortized
by the length of the lease .

9. Option to Buy: ☐ YES ☐ NO Terms: *

B. Equipment-Excluding Transportation and Fixed Equipment. (See instructions.)

15. Is Movable equipment rental included in building rental?

☐ YES ☐ NO

16. Rental Amount for movable equipment: \$ 3,580

Description: See Attached Schedule

(Attach a schedule detailing the breakdown of movable equipment)

C. Vehicle Rental (See instructions.)

	1 Use	2 Model Year and Make	3 Monthly Lease Payment	4 Rental Expense for this Period	
17			\$	\$	17
18					18
19					19
20					20
21	TOTAL		\$	\$	21

10. Effective dates of current rental agreement:

Beginning

Ending

11. Rent to be paid in future years under the current rental agreement:

Fiscal Year Ending Annual Rent

12. /2004 \$

13. /2005 \$

14. /2006 \$

* If there is an option to buy the building, please provide complete details on attached schedule.

** This amount plus any amortization of lease expense must agree with page 4, line 34.

SEE ACCOUNTANTS' COMPILATION REPORT

A. TYPE OF TRAINING PROGRAM (If aides are trained in another facility program, attach a schedule listing the facility name, address and cost per aide trained in that facility.)

<p>1. HAVE YOU TRAINED AIDES DURING THIS REPORT PERIOD?</p> <p><input type="checkbox"/> YES <input checked="" type="checkbox"/> NO</p> <p>If "yes", please complete the remainder of this schedule. If "no", provide an explanation as to why this training was not necessary.</p>	<p>2. CLASSROOM PORTION:</p> <p>IN-HOUSE PROGRAM <input type="checkbox"/></p> <p>IN OTHER FACILITY <input type="checkbox"/></p> <p>COMMUNITY COLLEGE <input type="checkbox"/></p> <p>HOURS PER AIDE _____</p>	<p>3. CLINICAL PORTION:</p> <p>IN-HOUSE PROGRAM <input type="checkbox"/></p> <p>IN OTHER FACILITY <input type="checkbox"/></p> <p>HOURS PER AIDE _____</p>
--	--	---

B. EXPENSES

ALLOCATION OF COSTS (d)

		1		2		3	4
		Facility					
		Drop-outs	Completed	Contract	Total		
1	Community College Tuition	\$	\$	\$	\$		
2	Books and Supplies						
3	Classroom Wages (a)						
4	Clinical Wages (b)						
5	In-House Trainer Wages (c)						
6	Transportation						
7	Contractual Payments						
8	Nurse Aide Competency Tests						
9	TOTALS	\$	\$	\$	\$		
10	SUM OF line 9, col. 1 and 2 (e)	\$					

C. CONTRACTUAL INCOME

In the box below record the amount of income your facility received training aides from other facilities.

\$ _____

D. NUMBER OF AIDES TRAINED

COMPLETED	
1. From this facility	
2. From other facilities (f)	
DROP-OUTS	
1. From this facility	
2. From other facilities (f)	
TOTAL TRAINED	

- (a) Include wages paid during the classroom portion of training. Do not include fringe benefits.
 (b) Include wages paid during the clinical portion of training. Do not include fringe benefits.
 (c) For in-house training programs only. Do not include fringe benefits.
 (d) Allocate based on if the aide is from your facility or is being contracted to be trained in your facility. Drop-out costs can only be for costs incurred by your own aides.

- (e) The total amount of Drop-out and Completed Costs for your own aides must agree with Sch. V, line 13, col. 8.
 (f) Attach a schedule of the facility names and addresses of those facilities for which you trained aides.
SEE ACCOUNTANTS' COMPILATION REPORT

XIV. SPECIAL SERVICES (Direct Cost) (See instructions.)

		1	2	3	4	5	6	7	8	
	Service	Schedule V Line & Column Reference	Staff		Outside Practitioner (other than consultant)		Supplies (Actual or Allocated)	Total Units (Column 2 + 4)	Total Cost (Col. 3 + 5 + 6)	
			Units of Service	Cost	Units	Cost				
1	Licensed Occupational Therapist	39 - 03	hrs	\$		\$ 182,415	\$		\$ 182,415	1
2	Licensed Speech and Language Development Therapist	39 - 03	hrs			1,903			1,903	2
3	Licensed Recreational Therapist		hrs							3
4	Licensed Physical Therapist	39 - 03	hrs			200,540			200,540	4
5	Physician Care		visits							5
6	Dental Care		visits							6
7	Work Related Program		hrs							7
8	Habilitation		hrs							8
9	Pharmacy	39 - 02	# of prescrpts				604,649		604,649	9
	Psychological Services (Evaluation and Diagnosis/ Behavior Modification)		hrs							
10	Academic Education		hrs							10
11	Exceptional Care Program									11
12										12
13	Other (specify): See Supplemental						27,805		27,805	13
14	TOTAL			\$		\$ 384,858	\$ 632,454		\$ 1,017,312	14

NOTE: This schedule should include fees (other than consultant fees) paid to licensed practitioners. Consultant fees should be detailed on Schedule XVIII-B. Salaries of unlicensed practitioners, such as nurse aides, who help with the above activities should not be listed on this schedule.

SEE ACCOUNTANTS' COMPILATION REPORT

This report must be completed even if financial statements are attached.

		1 Operating	2 After Consolidation*	
	A. Current Assets			
1	Cash on Hand and in Banks	\$ 277,178	\$	1
2	Cash-Patient Deposits	9,426		2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance)	1,305,648		3
4	Supply Inventory (priced at)	17,541		4
5	Short-Term Investments	180,394		5
6	Prepaid Insurance	40,520		6
7	Other Prepaid Expenses	14,990		7
8	Accounts Receivable (owners or related parties)			8
9	Other(specify): See Attached Schedule	31,728		9
10	TOTAL Current Assets (sum of lines 1 thru 9)	\$ 1,877,425	\$	10
	B. Long-Term Assets			
11	Long-Term Notes Receivable			11
12	Long-Term Investments	7,336,117		12
13	Land	11,396		13
14	Buildings, at Historical Cost	11,637,944		14
15	Leasehold Improvements, at Historical Cost	126,957		15
16	Equipment, at Historical Cost	1,395,810		16
17	Accumulated Depreciation (book methods)	(5,457,893)		17
18	Deferred Charges			18
19	Organization & Pre-Operating Costs	237,909		19
20	Accumulated Amortization - Organization & Pre-Operating Costs	(113,855)		20
21	Restricted Funds	512,077		21
22	Other Long-Term Assets (specify):			22
23	Other(specify): See Attached Schedule	21,602		23
24	TOTAL Long-Term Assets (sum of lines 11 thru 23)	\$ 15,708,064	\$	24
25	TOTAL ASSETS (sum of lines 10 and 24)	\$ 17,585,489	\$	25

		1 Operating	2 After Consolidation*	
	C. Current Liabilities			
26	Accounts Payable	\$ 424,782	\$	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits	6,753		28
29	Short-Term Notes Payable			29
30	Accrued Salaries Payable	221,776		30
31	Accrued Taxes Payable (excluding real estate taxes)	11,906		31
32	Accrued Real Estate Taxes(Sch.IX-B)			32
33	Accrued Interest Payable	70,293		33
34	Deferred Compensation			34
35	Federal and State Income Taxes			35
	Other Current Liabilities(specify):			
36	See Attached Schedule	623,546		36
37				37
38	TOTAL Current Liabilities (sum of lines 26 thru 37)	\$ 1,359,056	\$	38
	D. Long-Term Liabilities			
39	Long-Term Notes Payable	5,191		39
40	Mortgage Payable			40
41	Bonds Payable	3,455,000		41
42	Deferred Compensation			42
	Other Long-Term Liabilities(specify):			
43	See Attached Schedule	133,157		43
44				44
45	TOTAL Long-Term Liabilities (sum of lines 39 thru 44)	\$ 3,593,348	\$	45
46	TOTAL LIABILITIES (sum of lines 38 and 45)	\$ 4,952,404	\$	46
47	TOTAL EQUITY(page 18, line 24)	\$ 12,633,085	\$	47
48	TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)	\$ 17,585,489	\$	48

SEE ACCOUNTANTS' COMPILATION REPORT

*(See instructions.)

XVI. STATEMENT OF CHANGES IN EQUITY

		1 Total	
1	Balance at Beginning of Year, as Previously Reported	\$ 12,081,641	1
2	Restatements (describe):		2
3			3
4			4
5			5
6	Balance at Beginning of Year, as Restated (sum of lines 1-5)	\$ 12,081,641	6
	A. Additions (deductions):		
7	NET Income (Loss) (from page 19, line 43)	551,444	7
8	Aquisitions of Pooled Companies		8
9	Proceeds from Sale of Stock		9
10	Stock Options Exercised		10
11	Contributions and Grants		11
12	Expenditures for Specific Purposes		12
13	Dividends Paid or Other Distributions to Owners	()	13
14	Donated Property, Plant, and Equipment		14
15	Other (describe)		15
16	Other (describe)		16
17	TOTAL Additions (deductions) (sum of lines 7-16)	\$ 551,444	17
	B. Transfers (Itemize):		
18			18
19			19
20			20
21			21
22			22
23	TOTAL Transfers (sum of lines 18-22)	\$	23
24	BALANCE AT END OF YEAR (sum of lines 6 + 17 + 23)	\$ 12,633,085	24 *

* This must agree with page 17, line 47.

SEE ACCOUNTANTS' COMPILATION REPORT

XVII. INCOME STATEMENT (attach any explanatory footnotes necessary to reconcile this schedule to Schedules V and VI.) All required classifications of revenue and expense must be provided on this form, even if financial statements are attached.
Note: This schedule should show gross revenue and expenses. Do not net revenue against expense.

	Revenue	Amount	
	A. Inpatient Care		
1	Gross Revenue -- All Levels of Care	\$ 7,193,003	1
2	Discounts and Allowances for all Levels	(514,787)	2
3	SUBTOTAL Inpatient Care (line 1 minus line 2)	\$ 6,678,216	3
	B. Ancillary Revenue		
4	Day Care		4
5	Other Care for Outpatients		5
6	Therapy	108,185	6
7	Oxygen		7
8	SUBTOTAL Ancillary Revenue (lines 4 thru 7)	\$ 108,185	8
	C. Other Operating Revenue		
9	Payments for Education		9
10	Other Government Grants		10
11	Nurses Aide Training Reimbursements		11
12	Gift and Coffee Shop	1,926	12
13	Barber and Beauty Care	18,612	13
14	Non-Patient Meals	8,640	14
15	Telephone, Television and Radio		15
16	Rental of Facility Space		16
17	Sale of Drugs	484,006	17
18	Sale of Supplies to Non-Patients		18
19	Laboratory		19
20	Radiology and X-Ray		20
21	Other Medical Services	129,695	21
22	Laundry	126	22
23	SUBTOTAL Other Operating Revenue (lines 9 thru 22)	\$ 643,005	23
	D. Non-Operating Revenue		
24	Contributions	222,280	24
25	Interest and Other Investment Income***	1,309,482	25
26	SUBTOTAL Non-Operating Revenue (lines 24 and 25)	\$ 1,531,762	26
	E. Other Revenue (specify):****		
27	Settlement Income (Insurance, Legal, Etc.)		27
28	See Supplemental Schedule	147,071	28
28a			28a
29	SUBTOTAL Other Revenue (lines 27, 28 and 28a)	\$ 147,071	29
30	TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)	\$ 9,108,239	30

	Expenses	Amount	
	A. Operating Expenses		
31	General Services	1,639,478	31
32	Health Care	2,998,070	32
33	General Administration	1,975,582	33
	B. Capital Expense		
34	Ownership	729,882	34
	C. Ancillary Expense		
35	Special Cost Centers	1,141,513	35
36	Provider Participation Fee	72,270	36
	D. Other Expenses (specify):		
37			37
38			38
39			39
40	TOTAL EXPENSES (sum of lines 31 thru 39)*	\$ 8,556,795	40
41	Income before Income Taxes (line 30 minus line 40)**	551,444	41
42	Income Taxes		42
43	NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)	\$ 551,444	43

* This must agree with page 4, line 45, column 4.

** Does this agree with taxable income (loss) per Federal Income Tax Return? Non-Profit If not, please attach a reconciliation.

*** See the instructions. If this total amount has not been offset against interest expense on Schedule V, line 32, please include a detailed explanation. SEE ACCOUNTANTS' COMPILATION REPORT

****Provide a detailed breakdown of "Other Revenue" on an attached sheet.

Facility Name & ID Number Bethesda Home & Retirement Ctr# 0012229Report Period Beginning: 01/01/03Ending: 12/31/03

XVIII. A. STAFFING AND SALARY COSTS (Please report each line separately.)

(This schedule must cover the entire reporting period.)

		1	2**	3	4	
		# of Hrs. Actually Worked	# of Hrs. Paid and Accrued	Reporting Period Total Salaries, Wages	Average Hourly Wage	
1	Director of Nursing	1,800	1,968	\$ 63,087	\$ 32.06	1
2	Assistant Director of Nursing	1,816	1,928	56,300	29.20	2
3	Registered Nurses	31,231	32,980	892,971	27.08	3
4	Licensed Practical Nurses	12,115	14,715	272,346	18.51	4
5	Nurse Aides & Orderlies	96,843	103,649	1,110,481	10.71	5
6	Nurse Aide Trainees					6
7	Licensed Therapist					7
8	Rehab/Therapy Aides					8
9	Activity Director	1,808	1,960	44,436	22.67	9
10	Activity Assistants	8,910	9,602	89,499	9.32	10
11	Social Service Workers	3,264	3,478	59,560	17.12	11
12	Dietician					12
13	Food Service Supervisor	1,960	2,193	38,754	17.67	13
14	Head Cook	2,319	2,376	39,751	16.73	14
15	Cook Helpers/Assistants	30,255	32,207	288,603	8.96	15
16	Dishwashers	1,962	2,144	19,686	9.18	16
17	Maintenance Workers	5,912	6,460	136,667	21.16	17
18	Housekeepers	22,540	24,258	264,283	10.89	18
19	Laundry	4,700	5,111	44,985	8.80	19
20	Administrator	1,828	2,009	122,147	60.80	20
21	Assistant Administrator					21
22	Other Administrative					22
23	Office Manager					23
24	Clerical	9,528	10,484	227,273	21.68	24
25	Vocational Instruction					25
26	Academic Instruction					26
27	Medical Director					27
28	Qualified MR Prof. (QMRP)					28
29	Resident Services Coordinator					29
30	Habilitation Aides (DD Homes)					30
31	Medical Records	1,866	2,072	26,250	12.67	31
32	Other Health Care(specify)					32
33	Other(specify) <u>See Supplemental</u>	2,492	2,781	85,287	30.67	33
34	TOTAL (lines 1 - 33)	243,149	262,375	\$ 3,882,366 *	\$ 14.80	34

* This total must agree with page 4, column 1, line 45.

** See instructions.

B. CONSULTANT SERVICES

		1	2	3	
		Number of Hrs. Paid & Accrued	Total Consultant Cost for Reporting Period	Schedule V Line & Column Reference	
35	Dietary Consultant	monthly	\$ 26,589	01-03	35
36	Medical Director	monthly	12,000	09-03	36
37	Medical Records Consultant	38	1,375	10-03	37
38	Nurse Consultant	132	6,275	10-03	38
39	Pharmacist Consultant				39
40	Physical Therapy Consultant	94	4,675	10a-03	40
41	Occupational Therapy Consultant	65	3,250	10a-03	41
42	Respiratory Therapy Consultant				42
43	Speech Therapy Consultant				43
44	Activity Consultant	52	2,088	11-03	44
45	Social Service Consultant	44	2,000	12-03	45
46	Other(specify) <u>Activity Asst. (temp)</u>		4,308	11-03	46
47	<u>Food Management</u>	monthly	110,291	01-03	47
48	<u>Chaplain's Stipend</u>	monthly	12,090	12-03	48
49	TOTAL (lines 35 - 48)	425	\$ 184,941		49

C. CONTRACT NURSES

		1	2	3	
		Number of Hrs. Paid & Accrued	Total Contract Wages	Schedule V Line & Column Reference	
50	Registered Nurses	517	\$ 25,141	10-03	50
51	Licensed Practical Nurses	2,819	47,083	10-03	51
52	Nurse Aides	242	5,191	10-03	52
53	TOTAL (lines 50 - 52)	3,578	\$ 77,415		53

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Bethesda Home & Retirement Ctr

0012229

Report Period Beginning: 01/01/03

Ending: 12/31/03

XIX. SUPPORT SCHEDULES

A. Administrative Salaries		Ownership	Amount	D. Employee Benefits and Payroll Taxes		Amount	F. Dues, Fees, Subscriptions and Promotions		Amount
Name	Function	%		Description			Description		
Carol Beecher (1/1-2/28/03)	Administrator	0	\$ 22,150	Workers' Compensation Insurance	\$ 88,198		IDPH License Fee	\$	
Julie Boggess (3/1-12/31/03)	Admin. / CEO	0	99,997	Unemployment Compensation Insurance	39,178		Advertising: Employee Recruitment		24,085
				FICA Taxes	290,019		Health Care Worker Background Check		500
				Employee Health Insurance	494,250		(Indicate # of checks performed <u>71</u>)		
				Employee Meals	9,855		Licenses & Inspections		1,537
				Illinois Municipal Retirement Fund (IMRF)*			Dues & Subscriptions		8,980
				Other Employee Benefits	3,914		Advertising		37,263
				Employer 403B Contributions	23,935		Yellow Page Advertising		5,536
				Employee Recognition	14,134		Public Relations		757
				Drug Testing	392				
							Less: Public Relations Expense		(757)
							Non-allowable advertising		(37,263)
							Yellow page advertising		(5,536)
TOTAL (agree to Schedule V, line 17, col. 1)			\$ 122,147	TOTAL (agree to Schedule V,	\$ 963,875		TOTAL (agree to Sch. V,	\$ 35,102	
(List each licensed administrator separately.)				line 22, col.8)			line 20, col. 8)		
B. Administrative - Other				E. Schedule of Non-Cash Compensation Paid to Owners or Employees			G. Schedule of Travel and Seminar**		
Description			Amount	Description	Line #	Amount	Description		Amount
			\$			\$	Out-of-State Travel	\$	
							In-State Travel		
							Seminar Expense		8,417
							Less: Marketing		(595)
							Entertainment Expense	(
							(agree to Sch. V,		
TOTAL (agree to Schedule V, line 17, col. 3)			\$	TOTAL		\$	line 24, col. 8)	\$	7,822
(Attach a copy of any management service agreement)									
C. Professional Services									
Vendor/Payee	Type		Amount						
Stan Banash	Marketing Cons. (adj p. 5)		6,036						
ADP	Payroll Processing		19,586						
Frost, Ruttenberg & Rothblatt	Acctg, Audit, Computer		27,246						
Klein Dub & Holleb	Legal		15,081						
Michael Best & Friedrich	Legal		611						
Accountemps	Temporary Accounting		30,690						
RH Positive	Computer Consulting		6,349						
GMC IT Consulting	IT Consulting		9,521						
Endowment Fund Exp.	Investment Fees (adj p. 5)		55,309						
TSS Counsuting Group	Employee Security		314						
Workplace Solutions	EAP Program		753						
TOTAL (agree to Schedule V, line 19, column 3)			\$ 171,496						
(If total legal fees exceed \$2500 attach copy of invoices.)									

* Attach copy of IMRF notifications
SEE ACCOUNTANTS' COMPILATION REPORT

**See instructions.

XIX-H. SUPPORT SCHEDULE - DEFERRED MAINTENANCE COSTS (which have been included in Sch. V, line 6, col. 3).
(See instructions.)

1		2	3	4	5	6	7	8	9	10	11	12	13
	Improvement Type	Month & Year Improvement Was Made	Total Cost	Useful Life	Amount of Expense Amortized Per Year								
					FY2000	FY2001	FY2002	FY2003	FY2004	FY2005	FY2006	FY2007	FY2008
1	N/A		\$		\$	\$	\$	\$	\$	\$	\$	\$	\$
2													
3													
4													
5													
6													
7													
8													
9													
10													
11													
12													
13													
14													
15													
16													
17													
18													
19													
20	TOTALS		\$		\$	\$	\$	\$	\$	\$	\$	\$	\$

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Bethesda Home & Retirement Ctr

STATE OF ILLINOIS

0012229

Report Period Beginning:

01/01/03

Ending:

Page 23

12/31/03

XX. GENERAL INFORMATION:

- (1) Are nursing employees (RN,LPN,NA) represented by a union? No
- (2) Are there any dues to nursing home associations included on the cost report? Yes
If YES, give association name and amount. Life Services Network \$5870
- (3) Did the nursing home make political contributions or payments to a political action organization? No If YES, have these costs been properly adjusted out of the cost report? _____
- (4) Does the bed capacity of the building differ from the number of beds licensed at the end of the fiscal year? No If YES, what is the capacity? _____
- (5) Have you properly capitalized all major repairs and equipment purchases? Yes
What was the average life used for new equipment added during this period? 10 yrs
- (6) Indicate the total amount of both disposable and non-disposable diaper expense and the location of this expense on Sch. V. \$ 66,721 Line 10
- (7) Have all costs reported on this form been determined using accounting procedures consistent with prior reports? Yes If NO, attach a complete explanation.
- (8) Are you presently operating under a sale and leaseback arrangement? No
If YES, give effective date of lease. _____
- (9) Are you presently operating under a sublease agreement? _____ YES X NO
- (10) Was this home previously operated by a related party (as is defined in the instructions for Schedule VII)? YES _____ NO X If YES, please indicate name of the facility, IDPH license number of this related party and the date the present owners took over.

- (11) Indicate the amount of the Provider Participation Fees paid and accrued to the Department of Public Aid during this cost report period. \$ 72,270
This amount is to be recorded on line 42 of Schedule V.
- (12) Are there any salary costs which have been allocated to more than one line on Schedule V for an individual employee? No If YES, attach an explanation of the allocation.

SEE ACCOUNTANTS' COMPILATION REPORT

- (13) Have costs for all supplies and services which are of the type that can be billed to the Department of Public Aid, in addition to the daily rate, been properly classified in the Ancillary Section of Schedule V? Yes
- (14) Is a portion of the building used for any function other than long term care services for the patient census listed on page 2, Section B? No For example, is a portion of the building used for rental, a pharmacy, day care, etc.) If YES, attach a schedule which explains how all related costs were allocated to these functions.
- (15) Indicate the cost of employee meals that has been reclassified to employee benefits on Schedule V. \$ 9,855 Has any meal income been offset against related costs? Yes Indicate the amount. \$ 8,640
- (16) Travel and Transportation
a. Are there costs included for out-of-state travel? No
If YES, attach a complete explanation.
b. Do you have a separate contract with the Department to provide medical transportation for residents? No If YES, please indicate the amount of income earned from such a program during this reporting period. \$ _____
c. What percent of all travel expense relates to transportation of nurses and patients? None
d. Have vehicle usage logs been maintained? Yes
e. Are all vehicles stored at the nursing home during the night and all other times when not in use? Yes
f. Has the cost for commuting or other personal use of autos been adjusted out of the cost report? N/A
g. Does the facility transport residents to and from day training? No
Indicate the amount of income earned from providing such transportation during this reporting period. \$ _____
- (17) Has an audit been performed by an independent certified public accounting firm? Yes
Firm Name: Frost, Ruttenberg & Rothblatt, P.C. The instructions for the cost report require that a copy of this audit be included with the cost report. Has this copy been attached? No If no, please explain. Not complete yet
- (18) Have all costs which do not relate to the provision of long term care been adjusted out of Schedule V? Yes
- (19) If total legal fees are in excess of \$2500, have legal invoices and a summary of services performed been attached to this cost report? Yes
Attach invoices and a summary of services for all architect and appraisal fees.